



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF PLOVER MUNICIPAL WATER UTILITY

Principal Office: 300 WATERWAY  
PLOVER, WI 54467

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

I DEBBIE SNIADAJEWSKI of  
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

VILLAGE TREASURER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** VILLAGE OF PLOVER MUNICIPAL WATER UTILITY**Utility Address:** 300 WATERWAY  
PLOVER, WI 54467**When was utility organized?** 11/1/1989**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** DEBBIE SNIADAJEWSKI**Title:** VILLAGE TREASURER**Office Address:**2400 POST ROAD  
PLOVER, WI 54467**Telephone:** (715) 345 - 5251**Fax Number:****E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JEFFREY L COHEN**Title:** MANAGER**Office Address:** SCHENCK SCP.O. BOX 130  
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohenj@schencksolutions.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** KEN SCHIBILSKI**Title:** VILLAGE PRESIDENT**Office Address:**2400 POST ROAD  
PLOVER, WI 54467**Telephone:** (715) 345 - 5251**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JEFFREY L COHEN**Title:** MANAGER**Office Address:** SCHENCK SC

P.O. BOX 130

PLOVER, WI 54467

**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohenj@schencksolutions.com**Date of most recent audit report:** 3/11/2003**Period covered by most recent audit:** DECEMBER 31, 2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** DAVE FRITSCH**Title:** WATER SYSTEMS MANAGER**Office Address:**

300 WATERWAY

PLOVER, WI 54467

**Telephone:****Fax Number:****E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD UTILITY COMMISSION

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**Names of members of utility commission/committee:**

KEN SCHIBILSKI, VILLAGE PRESIDENT

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,878,091	1,638,428	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	452,170	425,369	<b>2</b>
Depreciation Expense (403)	450,953	376,260	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	65,454	65,658	<b>5</b>
<b>Total Operating Expenses</b>	<b>968,577</b>	<b>867,287</b>	
<b>Net Operating Income</b>	<b>909,514</b>	<b>771,141</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>909,514</b>	<b>771,141</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	67,665	280,910	<b>10</b>
Miscellaneous Nonoperating Income (421)	275	2,850	<b>11</b>
<b>Total Other Income</b>	<b>67,940</b>	<b>283,760</b>	
<b>Total Income</b>	<b>977,454</b>	<b>1,054,901</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	84,272	<b>12</b>
Other Income Deductions (426)	0	2,500	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>86,772</b>	
<b>Income Before Interest Charges</b>	<b>977,454</b>	<b>968,129</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	668,923	723,200	<b>14</b>
Amortization of Debt Discount and Expense (428)			<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>668,923</b>	<b>723,200</b>	
<b>Net Income</b>	<b>308,531</b>	<b>244,929</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(2,093,873)	(2,279,795)	<b>20</b>
Balance Transferred from Income (433)	308,531	244,929	<b>21</b>
Miscellaneous Credits to Surplus (434)	201,442	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	59,007	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(1,583,900)</b>	<b>(2,093,873)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	15,937	5
INTEREST ON SPECIAL ASSESSMENTS	51,728	6
<b>Total (Acct. 419):</b>	67,665	
<b>Miscellaneous Nonoperating Income (421):</b>		
WELL PERMIT FEES	275	7
<b>Total (Acct. 421):</b>	275	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
CONTRIBUTED CAPITAL/IMPACT FEES	201,442	10
<b>Total (Acct. 434):</b>	201,442	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,878,091	0	0	0	<b>1,878,091</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,878,091</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,878,091</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	216,359		<b>216,359</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>216,359</b>	<b>0</b>	<b>216,359</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	23,267,538	23,090,614	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,192,495	2,737,172	<b>2</b>
<b>Net Utility Plant</b>	<b>20,075,043</b>	<b>20,353,442</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	2,611,158	2,632,005	<b>6</b>
Special Funds (125)	570,404	750,248	<b>7</b>
<b>Total Other Property and Investments</b>	<b>3,181,562</b>	<b>3,382,253</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(38,999)	(40,147)	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	341,736	356,398	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	191,681	115,642	<b>14</b>
Materials and Supplies (150)	25,364	25,540	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>519,782</b>	<b>457,433</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	610,136	694,408	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>610,136</b>	<b>694,408</b>	
<b>Total Assets and Other Debits</b>	<b>24,386,523</b>	<b>24,887,536</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(1,583,900)	(2,093,873)	23
<b>Total Proprietary Capital</b>	<b>(1,583,900)</b>	<b>(2,093,873)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	8,650,000	9,610,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	3,210,004	3,113,760	26
<b>Total Long-Term Debt</b>	<b>11,860,004</b>	<b>12,723,760</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	37,713	85,969	28
Payables to Municipality (233)	0	38,754	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	53,209	54,669	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>90,922</b>	<b>179,392</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,635,328	1,694,088	36
<b>Total Deferred Credits</b>	<b>1,635,328</b>	<b>1,694,088</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	12,384,169	12,384,169	41
<b>Total Liabilities and Other Credits</b>	<b>24,386,523</b>	<b>24,887,536</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	23,267,538	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	23,267,538	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	3,192,495	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	3,192,495	0	0	0	
<b>Net Utility Plant</b>	20,075,043	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,737,172				<b>2,737,172</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	450,953				<b>450,953</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,906				<b>10,906</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>461,859</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>461,859</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	6,536				<b>6,536</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>6,536</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,536</b>	<b>19</b>
<b>Balance End of Year</b>	<b>3,192,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,192,495</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	25,364	25,540	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>25,364</b>	<b>25,540</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
WATER REVENUE BONDS	84,272	427	610,136	1
<b>Total</b>			<b>610,136</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>0</u></u>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
8.75M REVENUE BONDS	06/15/1992	12/01/2013	7.20%	175,000	<b>1</b>
9.1M REVENUE BONDS	10/01/1994	12/01/2014	5.30%	400,000	<b>2</b>
8.1M REVENUE BONDS	08/24/1999	12/01/2018	5.30%	8,075,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>8,650,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
SAFE DRINKING WATER NOTE	11/28/2001	05/21/2021	2.93%	2,997,052	<b>1</b>
SAFE DRINKING WATER LOAN PROGRAM	11/27/2002	05/21/2021	2.93%	212,952	<b>2</b>
<b>Total for Account 224</b>				<b><u>3,210,004</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	65,454	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>65,454</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	50,277	6
Social Security taxes	13,485	7
PSC Remainder Assessment	1,692	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>65,454</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
BOND ANTICIPATION NOTES	2,193	24,125	26,318	0	1
REV. BONDS	1,823	40,318	41,222	919	2
REV. BONDS A	2,700	32,817	33,701	1,816	3
REV. BONDS-99	35,028	421,445	421,535	34,938	4
<b>Subtotal</b>	<b>41,744</b>	<b>518,705</b>	<b>522,776</b>	<b>37,673</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
OTHER LONG TERM DEBT	12,925	150,218	147,607	15,536	6
<b>Subtotal</b>	<b>12,925</b>	<b>150,218</b>	<b>147,607</b>	<b>15,536</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>54,669</b>	<b>668,923</b>	<b>670,383</b>	<b>53,209</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	12,384,169	0	0	0	0	<b>12,384,169</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE	0					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>12,384,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,384,169</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							<b>0    6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	2,611,158	2
<b>Total (Acct. 124):</b>	<b>2,611,158</b>	
<b>Special Funds (125):</b>		
CASH AND INVESTMENTS	570,404	3
<b>Total (Acct. 125):</b>	<b>570,404</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	341,736	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>341,736</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT CUSTOMER CHARGES ON TAX ROLL	106,408	12
RECEIVABLES FROM MUNICIPALITY	85,273	13
<b>Total (Acct. 145):</b>	<b>191,681</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED ASSESSMENTS	1,635,328	18
<b>Total (Acct. 253):</b>	<b>1,635,328</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	23,179,076	0	0	0	<b>23,179,076</b>	<b>1</b>
Materials and Supplies	25,452	0	0	0	<b>25,452</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,964,833	0	0	0	<b>2,964,833</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	12,384,169	0	0	0	<b>12,384,169</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>7,855,526</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,855,526</b>	
Net Operating Income	909,514	0	0	0	<b>909,514</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>11.58%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>11.58%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(1,838,886)	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>(1,838,886)</b>	
<b>Net Income</b>		
Net Income	308,531	5
<b>Percent Return on Proprietary Capital</b>	<b>N/A</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

September 23, 2003

Ms. Debbie Sniadajewski, Village Treasurer  
Village of Plover Municipal Water Utility  
300 Waterway  
Plover, WI 54467

2002 Analytical Review DWCCA-4737-ELE

Dear Ms. Sniadajewski:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments:

1. On Page F-2, an amount is reported in Account 434 described as "CONTRIBUTED CAPITAL/IMPACT FEES". Effective by Order No. 05-US-105 that amount should be reclassified to Account 216.2, and related plant should be reclassified to contributed plant, in the 2003 annual report.
2. On Page F-19, an amount is reported in Account 145 described as "RECEIVABLES FROM MUNICIPALITY". In the future, amounts over \$5,000, even like amounts grouped, should be fully described.
3. In the future, expenses reported on Page W-5 that vary from the previous year by 25% and \$5,000 should be briefly explained. It appears Pumping Expenses and Water Treatment Expenses may have increased over 25%.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

Elaine Engelke

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,812,810	1
<b>Total Sales of Water</b>	<b>1,812,810</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	19,532	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	22,503	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	23,246	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>65,281</b>	
<b>Total Operating Revenues</b>	<b>1,878,091</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	6,679	8
Pumping Expenses (620-625)	73,521	9
Water Treatment Expenses (630-635)	91,933	10
Transmission and Distribution Expenses (640-655)	51,075	11
Customer Accounts Expenses (901-904)	36,382	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	192,580	14
<b>Total Operation and Maintenance Expenses</b>	<b>452,170</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	450,953	15
Amortization Expense (404-407)		16
Taxes (408)	65,454	17
<b>Total Other Operating Expenses</b>	<b>516,407</b>	
<b>Total Operating Expenses</b>	<b>968,577</b>	
<b>NET OPERATING INCOME</b>	<b>909,514</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,959	189,924	841,010	4
Commercial	402	86,816	318,240	5
Industrial	25	64,761	121,612	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,386</b>	<b>341,501</b>	<b>1,280,862</b>	
Private Fire Protection Service (462)	27		20,628	7
Public Fire Protection Service (463)	3,529		502,593	8
Other Sales to Public Authorities (464)	12	2,530	8,727	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>6,954</b>	<b>344,031</b>	<b>1,812,810</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	502,593	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>502,593</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	19,532	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>19,532</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER LEASE SPACE	22,503	8
<b>Total Rents from Water Property (472)</b>	<b>22,503</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	23,246	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>23,246</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	3,327	1
Purchased Water (601)	2,600	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	752	4
<b>Total Source of Supply Expenses</b>	<b>6,679</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	12,971	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	53,686	7
Operation Supplies and Expenses (623)	2,512	8
Maintenance of Pumping Plant (625)	4,352	9
<b>Total Pumping Expenses</b>	<b>73,521</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	18,560	10
Chemicals (631)	42,804	11
Operation Supplies and Expenses (632)	10,763	12
Maintenance of Water Treatment Plant (635)	19,806	13
<b>Total Water Treatment Expenses</b>	<b>91,933</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	5,826	14
Operation Supplies and Expenses (641)	78	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,116	16
Maintenance of Mains (651)	11,161	17
Maintenance of Services (652)	7,643	18
Maintenance of Meters (653)	7,993	19
Maintenance of Hydrants (654)	15,258	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>51,075</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	11,150	<b>22</b>
Accounting and Collecting Labor (902)	20,672	<b>23</b>
Supplies and Expenses (903)	4,560	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>36,382</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	78,028	<b>27</b>
Office Supplies and Expenses (921)	7,882	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	10,042	<b>30</b>
Property Insurance (924)	7,062	<b>31</b>
Injuries and Damages (925)	4,770	<b>32</b>
Employee Pensions and Benefits (926)	70,829	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	1,352	<b>35</b>
Transportation Expenses (933)	9,347	<b>36</b>
Maintenance of General Plant (935)	3,268	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>192,580</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>452,170</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		50,693	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		416	<b>2</b>
<b>Net property tax equivalent</b>		<b>50,277</b>	
Social Security		13,485	<b>3</b>
PSC Remainder Assessment		1,692	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>65,454</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Portage				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.229628				3
County tax rate	mills		6.124783				4
Local tax rate	mills		7.896270				5
School tax rate	mills		10.552703				6
Voc. school tax rate	mills		1.882028				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.685412</b>				10
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>26.685412</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.896270</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.434731</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.331001</b>				17
<b>Total Tax Rate</b>	mills		<b>26.685412</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.761877</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.685412</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.331001</b>				21
Utility Plant, Jan. 1	\$	23,090,614	23,090,614				22
Materials & Supplies	\$	25,540	25,540				23
<b>Subtotal</b>	\$	<b>23,116,154</b>	<b>23,116,154</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>23,116,154</b>	<b>23,116,154</b>				26
Assessment Ratio	dec.		0.871000				27
<b>Assessed Value</b>	\$	<b>20,134,170</b>	<b>20,134,170</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.331001</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>409,348</b>	<b>409,348</b>				30
Tax Equivalent per 1994 PSC Report	\$	47,722					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	50,693					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>50,693</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	26,699		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>26,699</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	523,846		4
Structures and Improvements (311)	979,003		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	670,357	30,452	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>2,173,206</b>	<b>30,452</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	5,335		12
Structures and Improvements (321)	267,401		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	335,457		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>608,193</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	33,534		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,940,977	41,958	23
<b>Total Water Treatment Plant</b>	<b>2,974,511</b>	<b>41,958</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	40,672		24
Structures and Improvements (341)	0		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			26,699	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>26,699</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			523,846	4
Structures and Improvements (311)			979,003	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			700,809	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>2,203,658</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			5,335	12
Structures and Improvements (321)			267,401	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			335,457	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>608,193</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			33,534	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,982,935	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>3,016,469</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			40,672	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,979,606	4,935	26
Transmission and Distribution Mains (343)	13,749,449	55,568	27
Fire Mains (344)	0		28
Services (345)	244,082	5,897	29
Meters (346)	392,448	8,277	30
Hydrants (348)	372,650	13,497	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>16,778,907</b>	<b>88,174</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	11,432		33
Structures and Improvements (390)	162,793		34
Office Furniture and Equipment (391)	32,420		35
Computer Equipment (391.1)	15,297		36
Transportation Equipment (392)	75,447	22,876	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	25,931		39
Laboratory Equipment (395)	9,852		40
Power Operated Equipment (396)	6,558		41
Communication Equipment (397)	14,156		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	175,212		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>529,098</b>	<b>22,876</b>	
<b>Total utility plant in service directly assignable</b>	<b>23,090,614</b>	<b>183,460</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>23,090,614</b>	<b>183,460</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			1,984,541	26
Transmission and Distribution Mains (343)			13,805,017	27
Fire Mains (344)			0	28
Services (345)			249,979	29
Meters (346)			400,725	30
Hydrants (348)	6,536		379,611	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>6,536</b>	<b>0</b>	<b>16,860,545</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			11,432	33
Structures and Improvements (390)			162,793	34
Office Furniture and Equipment (391)			32,420	35
Computer Equipment (391.1)			15,297	36
Transportation Equipment (392)			98,323	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			25,931	39
Laboratory Equipment (395)			9,852	40
Power Operated Equipment (396)			6,558	41
Communication Equipment (397)			14,156	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			175,212	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>551,974</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,536</b>	<b>0</b>	<b>23,267,538</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>6,536</b>	<b>0</b>	<b>23,267,538</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			36,025	36,025	1
February			32,018	32,018	2
March			34,857	34,857	3
April			32,901	32,901	4
May			36,501	36,501	5
June			37,872	37,872	6
July			47,615	47,615	7
August			37,784	37,784	8
September			33,977	33,977	9
October			31,639	31,639	10
November			31,657	31,657	11
December			31,549	31,549	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>424,395</b>	<b>424,395</b>	
Less: Water sold				344,031	13
Volume pumped but not sold				80,364	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				14,818	16
Volume related to equipment/system malfunction				3,877	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				18,695	19
Volume pumped but unaccounted for				61,669	20
Percent of water lost				15%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,403	23
Date of maximum: 7/19/2002					24
Cause of maximum:					25
SPRINKLING, WASHING, AND NORMAL USE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				587	26
Date of minimum: 12/13/2002					27
Total KWH used for pumping for the year				604,085	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
301 BLACK OAK DRIVE	1	112	38	1,944,000	Yes	<b>1</b>
300 WATERWAY	2	122	38	2,563,000	Yes	<b>2</b>
1500 PLEASANT DRIVE	3	102	20	2,268,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 1	WELL 2	WELL 3	<b>1</b>
Location	301 BLACK OAK DRIVE	300 WATERWAY	1500 PLEASANT DR	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	GOULDS	<b>5</b>
Year Installed	1989	1989	2001	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,600	2,000	1,575	<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	<b>9</b>
Year Installed	1989	1989	2001	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	125	150	125	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	B	C70619		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	2000	1987		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	177	172		10
Total capacity in gallons (actual)	1,000,000	500,000		11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
	CENTRAL FACILITIES			17
Filters, type (gravity, pressure, other, none)		PRESSURE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000		20
				21
Is a corrosion control chemical used (yes, no)?		N		22
				23
Is water fluoridated (yes, no)?		Y		24
				25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	1,293	0	0	0	1,293	1
P	D	6.000	26,069	19	0	0	26,088	2
M	D	8.000	2,298	0	0	0	2,298	3
P	D	8.000	222,755	972	0	0	223,727	4
M	D	12.000	21,698	0	0	0	21,698	5
M	S	12.000	85	0	0	0	85	6
P	D	12.000	84,995	0	0	0	84,995	7
M	D	18.000	14,884	0	0	0	14,884	8
M	S	20.000	3,690	0	0	0	3,690	9
M	D	24.000	4,356	0	0	0	4,356	10
M	S	24.000	90	0	0	0	90	11
<b>Total Within Municipality</b>			<b>382,213</b>	<b>991</b>	<b>0</b>	<b>0</b>	<b>383,204</b>	
<b>Total Utility</b>			<b>382,213</b>	<b>991</b>	<b>0</b>	<b>0</b>	<b>383,204</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	28	0	0	0	28		1
M	1.000	3,367	8	0	0	3,375	245	2
M	1.500	116	1	0	0	117		3
M	2.000	128	4	0	0	132		4
M	3.000	1	0	0	0	1		5
P	4.000	9	0	0	0	9		6
P	6.000	3	0	0	0	3		7
P	8.000	3	0	0	0	3		8
P	10.000	1	0	0	0	1		9
P	12.000	1	0	0	0	1		10
<b>Total Utility</b>		<b>3,657</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>3,670</b>	<b>245</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,936	50	0	0	2,986	633	1
0.750	236	0	0	0	236	0	2
1.000	292	5	0	0	297	0	3
1.500	45	0	0	0	45	0	4
2.000	38	0	0	0	38	0	5
3.000	3	0	0	0	3	0	6
4.000	10	0	0	0	10	0	7
<b>Total:</b>	<b>3,560</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>3,615</b>	<b>633</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,799	129	11	3	0	44	2,986	1
0.750	98	37	1	0	0	100	236	2
1.000	87	180	4	3	0	23	297	3
1.500	2	25	0	0	0	18	45	4
2.000	0	18	7	3	0	10	38	5
3.000	0	1	1	0	0	1	3	6
4.000	0	0	0	0	0	10	10	7
<b>Total:</b>	<b>2,986</b>	<b>390</b>	<b>24</b>	<b>9</b>	<b>0</b>	<b>206</b>	<b>3,615</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	727	8	7	13	741	2
<b>Total Fire Hydrants</b>	<b>727</b>	<b>8</b>	<b>7</b>	<b>13</b>	<b>741</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year: 1,498

Number of distribution system valves end of year: 1,162

Number of distribution valves operated during year: 0

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## WATER OPERATING SECTION FOOTNOTES

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### Property Tax Equivalent (Water) (Page W-07)

THE PROPERTY TAX EQUIVALENT IS NOT CALCULATED PER THE SCHEDULE, IT IS CALCULATED PER APPROVED RATE.

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### Pumping and Purchased Water Statistics (Page W-10)

PURCHASED WATER GALLONS TOTAL IS INCONSISTENT WHEN COMPARED AGAINST PURCHASED WATER EXPENSE (601) BECAUSE THE EXPENSE IN 601 IS AN EMERGENCY CONNECT FEE TO THE CITY OF STEVENS POINT

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### Water Mains (Page W-15)

WATER MAINS ADDED DURING THE YEAR WERE FINANCED THROUGH CLEAN DRINKING WATER LOAN

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### Water Services (Page W-16)

The new services added in 2002 were financed by the utility.

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### Hydrants and Distribution System Valves (Page W-18)

Amounts reported in the adjustment column are corrections of errors to beginning balance.

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